

EXHIBIT C

January 19, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Leah Zirkind and I am Benzion (Bentzy) Zirkind's wife. I am currently working as a freelance stenographer throughout the state of New York, where I do depositions for various law firms. As a side hobby, I run a small online candle shop, where, together with a friend, we make and sell humorous scented candles.

I have known Bentzy for approximately three years now, and during those three years, I have gotten to know him very well. He is my other half.

I am writing this letter to you today, knowing that Bentzy is being sentenced for a federal crime, to give you a glimpse into my life and to describe for you what Bentzy means to me and to his community and to ultimately show you how he is worthy of my support and The Court's compassion.

Bentzy is a kind-hearted man by nature. Since the day I met him, this is something that I noticed about him right away and stood out so clearly to me. We were once taking a walk around the neighborhood and there was a lady struggling to carry her stroller up the stairs. I did not notice this, but even though Bentzy doesn't always pay so much attention to everything around him, he did notice. He immediately offered to help her.

Another time, similar situation, a man was lugger heavy cases of water from his car into his home, and yet again, Bentzy immediately noticed and offered to help him out. It is almost like Bentzy has this antenna on his head that signals to him every time someone around him is in need so he can jump at the opportunity to help out immediately.

One Sabbath, Bentzy was over at my parent's house and noticed the knives in the kitchen were not as sharp as they could be and mentioned to me how we should get my mother a knife sharpener to make things easier for her. I simply forgot about this kind gesture, but Bentzy did not. The next day, after the Sabbath, Bentzy ordered a knife sharpener for my mother online to be delivered to her for her use. The kindness did not stop there. The next time he was at my parent's house, he then sharpened a knife or two. These are just a few examples, but I feel that they really highlight Bentzy's kind-hearted character and show how he is constantly thinking about others and how he can help them out.

In my personal life, Bentzy is my biggest support. Unfortunately, I battle with lots of anxiety and depressive feelings. Bentzy takes time out of his day to sit with me and be patient and talk with me and try to just be there for me in any way he can. Some days, I can't get myself out of bed, I become stuck in this dark hole of spiraling thoughts that I feel will never end. I can't help myself, but Bentzy does. He sits with me and takes care of me. He validates my feelings, tells me how amazing I am, loves me, and spends all the time it takes, even hours, to help me get over my anxious feelings and get me out of the

dark holes I dig for myself. I cannot imagine how I would go on living my life without having Bentzy here supporting me. He is a vital support for my mental health.

Bentzy also helps me tremendously in other areas of my life. When my workload becomes too much for me, he always offers his help in any way he can. He will do additional house chores or cook dinner just to lighten my load so I can be happier and less overwhelmed. He knows I love keeping a neat home, so just to make me happy, he will take the time after a long, hard day and leave clean surprises for me to wake up to in the morning.

Since Bentzy's arrest, I have noticed a lot of growth in Bentzy. He has taken the time to deeply internalize the severity of his actions and shows true remorse. He has shown feelings of regret and has told me how sorry he is multiple times. He feels terrible for breaking the law and for the hardship it has caused me and our families.

Bentzy has been working on giving back to the community as much as he can. He is constantly volunteering his time. Bentzy helps out at a mental health organization a couple of hours a day to ultimately help teenagers and young adults who suffer from drug addiction and mental illnesses. He feels this is an appropriate way to give back and make up for the mistakes he has made. Additionally, Bentzy is helping the elderly of our community by doing their grocery shopping for them during this pandemic when it is hard for them to go out and do it themselves. I have also noticed Bentzy working extra hard to question anything he is offered to do by making sure he is strictly sticking to the law. He has become extremely conscious of being a good Samaritan and a law-abiding citizen. Bentzy has worked on his religious observances as well. He took upon himself to learn extra daily as well as being more stringent in certain areas of the commandments. He has spent the last multiple months truly working on himself and giving back to society. He is a changed man. Because of all this work and the remorse he feels, I confidently can say that Bentzy has resolved to never commit a crime again and I trust and believe that too.

Your Honor, after reading this letter, I hope I have given you a clear understanding of who Bentzy is as a person and what kind of character he has. I hope I have given you the ability to see him through my eyes as a kind, caring, loving husband and a contributing man to society. I beg of you to take all this into account when giving him a sentence and to be compassionate towards him and merciful for the sake of myself, my well-being, and society. Please grant us the opportunity to build the family we have been dreaming of. I need Bentzy to be physically present in my life every day. Please allow him to continue his great work of giving back to the community and allow him to continue to be my strongest support.

Respectfully,



Leah Zirkind

January 15, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

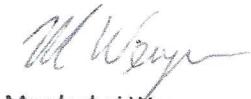
My name is Rabbi Mordechai Wenger. I live in Montreal and work in the local Rabbinical College, which has a student body aged 17-20.

As a neighbor of Mr. Bentzion (Bentzi) Zirkind, and as an educator of his, when he was in our school, I would like to mention a couple of points.

First of all, Bentzi is a very kind person, who will go out of his way to help a friend or anyone that he knows needs help, and or a positive word.

More importantly, I would like to point out something that I found unique. The typical teenager doesn't have a difficult time challenging and going beyond the rules. It is unique to find one that stands by his word, and commitments. I found in my interactions with Bentzi that he was one such person. When spoken to, he listened, and when he committed to something, he kept his word! He is one that understands when spoken to and can be relied on to fulfill his commitments,

Sincerely,



Mordechai Wenger

January 13, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name Hindy (Schaffran) Zirkind, I am Benzion's mother. I have eight children Thank G-d and Benzion is my fourth. Benzion holds a very special place in my heart since he is the first child named after my late father.

Benzion always stood out in the family, even in the community, with his flaming red hair, adorable face, and charismatic personality. Along with that comes a very strong character. From early on Benzion was known as a caring friend. He always had playdates over and was always surrounded by friends. He is always the friend, son, brother we all know we can count on

Although Benzion was always the go to person for advice or a shoulder to lean on for his friends and family, there was always something secretive or guarded about Benzion. Like he needed that friend or sibling to confide in. Many times I'd try to talk to him and he would put up a shield, I even tried to get him a therapist a few times. For some reason or another it was either never the right therapist but he never really got proper therapy and I always felt he was hurting deep down. I always felt it may stem from the fact that Benzion was like that proverbial middle child. He didn't seem to have the same struggles as his siblings with behavior or academics. He never demanded attention like an older sibling we were dealing with. And as he entered adolescence he shared less personally and seemed a little distant. It seemed like he lost that special spark at home. Again we tried for therapy but it was never a fit.

When Benzion met Leah I could tell that he finally met a friend he could let his guard down with. Leah understands him.

He seemed very pained when we spoke after he was accused of the federal crime. He felt sorry for what he put everyone around him through. Of course as a mother I worried how Leah and her parents would react. I needn't have been worried. Leah is his rock. She is standing by him, being a supportive wife. Working longer hours, she even started a new business to supplement their income while he was laid off due to Covid. I feel blessed to have her as a daughter in law.

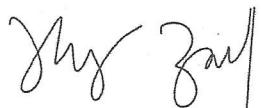
Recently I was able to help Benzion finally get the therapy I always felt he needed. He seems so much happier and confident with his new therapist. We discussed it being long term and I committed to helping him financially with it.

He has matured so much from this terrible situation. I was recently in New York for a week and spent a lot of time with Benzion and Leah. He discussed how he grew from this situation and he

learned some real hard life lessons. He mentioned how much he enjoys volunteering with Neshamos a mental health organization in the community, and how wants to continue being in the position to help people in need.

As his mother, and on behalf of his entire family I beg your honour to have compassion on Benzion. He is young, has a whole life ahead of him and will become a member of society we will all be proud of.

Thank you for understanding
I remain,



Hindy Zirkind

Jan 10, 2020

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

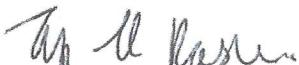
My name is Tzvi Raskin and I live in Montreal, Canada. I am currently a high school teacher at the Rabbinical College of Canada. I have taught teenage boys from the Jewish religious community since 2000. I get to know the boys well, as I am the vice principal as well, and deal with them from grades 9-11.

We have a son in Bentzion's class and our boys have become very close. I watched Bentzion develop from an infant to a fine mature young man. As a teenager in high school, I witnessed firsthand how Bentzion was always there to help any student in need. If someone was struggling academically, he was there to learn with the student. If someone forgot to bring food, Bentzion would give his food away, even if it meant that he himself would go hungry. If I needed any assistance physically in the building, he was always the first to volunteer, and was the first to always give a hand.

It was our pleasure to see him married to a wonderful young lady, Leah. Bentzion now possessed a glow; to give of himself to a spouse now and build a family and future with.

I would like to ask your Honor for compassion on behalf of Bentzion. I am sure he is full of remorse for his doings, and would be the first to take control of his future , and be a positive asset to society as a whole.

Respectfully yours,


Tzvi Raskin

Montreal ,Canada

1/19/2021

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2021-01-16

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Gavriel Levin, I live in Postville IA with my wife and 8 children Ka"h for the past 13 years, I have been teaching in the local Yeshiva (Jewish high school) since I moved here in 2007, Bentzy was a student in our school in the years 2013 -2014 And we have been in touch ever since. A few months ago Bentzy told me about what is going on (our regular conversation were usually more Jewish philosophy, family etc.) and he has kept me up to date since, I understand that he is now going to be tried for a federal crime and the sentencing is coming up in about a month, I am writing this letter based on my knowing Bentzy's character and I hope to arouse the compassion of the court to have mercy on him and his young wife.

When Bentzy was a student here we had numerous conversations about right and wrong, Bentzy was (and is) always trying to know what is the right thing to do, I remember when he told me about how he was controlling himself in time management, how he downloaded apps to help him be constructive and he would proudly share his achievements with me.

One particular incident that I always remember is when a group of other students were engaging in self-destructive behavior (unfortunately a not uncommon practice amongst teenagers) and Bentzy came to us and let us know about it with the sole reason being to help the other students from falling further away from productive society, indeed it made a major difference in those other students lives (without them ever knowing how we found about it) and today they are successful in their professional fields, I attribute a big part of their success to Bentzy.

This (the crime he is being sentenced for) is very out of line for him and from my conversations from him I hear how much he regrets it and I am sure that with the court's compassion he will be able to continue helping others lead productive lives. I am sure the court already knows how he is now working with an organization dedicated to helping the mentally challenged. Indeed, in an unrelated conversation Bentzy offered his organization's services for our school.

Respectfully,

Rabbi Gavriel Levin

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MESIVTAPOSTVILLE@gmail.com

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January 10, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Rabbi David Cohen and I am one of rabbis in the Jewish community of Montreal where Mr. Bentzion Zirkind lived for many years. I'm 63 years of age and the grandfather and a mentor for many members of the community. I'm very much involved in resolving conflict in marriages and being a mediator when there are disagreements between members of our community.

I am aware that he is being sentenced with regard to a federal crime and I'm writing this letter on his behalf because I know he is worthy of this support despite this fact.

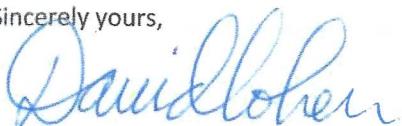
Mr. Bentzion Zirkind has always been a very fine good standing member in our community with a good heart and a good nature. I would see him often do favors in the community, such as helping someone change his tire or helping an elderly lady with her shopping bags to bring it up the steps into her home. He would stay up all night preparing and setting up chairs for a community event the next day in a park. His general tone of voice is always kind and peaceful and he has a natural gentle and loving nature.

I don't know the details on his conviction, but I know that he is a very spiritual person. I understand that he is extremely remorseful and is genuinely redirecting his life in a good moral standing way. I humbly believe Mr. Bentzion Zirkind's good nature and humility is an asset to our community and those around him.

I implore your honor to please take this all into consideration and have compassion in his sentencing. His family will suffer greatly without him as will his community.

Thank you very much and may G-d bless you.

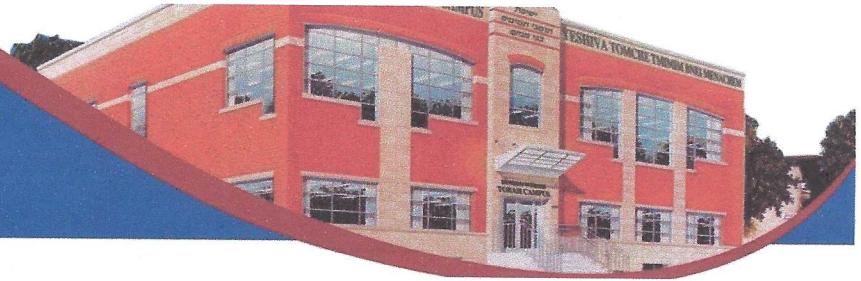
Sincerely yours,



Rabbi David Cohen



ישיבת תומכי תמימים בני מנחם
Rabbinical College of Québec



BH

January 10, 2020

Dear Honorable Judge Denise Cote,

I am writing on behalf of our former student and neighbor Bentzy Zirkind,

I've known Mr. Zirkind since he was a child. He's been attending our synagogue and classes from time to time and has been part of our community until his recent marriage. I know him to be a caring, honest and hard-working man. I have had many prayer opportunities, where I got to see quite clearly the character of this man. He is a sincere person, he is very much a family man, and he delights in helping others less fortunate.

That is why I write to you today. This whole story is so out of character for the Bentzy Zirkind I know. While I do not condone what he did, and I believe that every citizen must uphold the law meticulously, I know that Bentzy was in a strange predicament, and chose the wrong path.

As a Rabbi, I get to see many people who want to change their lives, and I can see who is real, and who is disingenuous. Bentzy is as real as it gets. Truth be told, he is inspiring to me and other congregants, in his remorse, and the way he seeks to make good on what he did wrong, by prayer, and by volunteering to help others. He yearns to accomplish a serious sensitivity to anything not straight through spiritual counseling so that he will never again be tempted to do something crooked in his life. His resolve is real. It is made good by all around him. His family is very supportive of him, and they are happy to learn with him, as he tries to influence them with what he learns.

Bentzy, he is able to see his own shortcomings, and improve upon them. He was always the type that saw his blessings for what they were, but today he counts his blessings, and shows his gratitude to G-d in a meaningful way.

I fully believe that Mr. Bentzy Zirkind, will not disappoint the court if he is given another chance to make good the current situation which he finds himself in. It is without hesitation that I implore the Honorable Judge to consider the greatest possible leniency towards his case, allowing him to correct things through community service or the like. He will make us all proud in the knowledge that he has utilized the second chance he has been given to live his life with absolute integrity, being a true asset to his family, friends and community.

Respectfully,

Rabbi Arie Kaplan
Dean

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

January 19, 2021

Dear Judge Cote,

My name is Mordechai Zirkind. I'm a college graduated programming teacher and technical writer working in Montreal, Canada. I am also Bentzy's oldest brother.

Apologies for the formality at the start of this letter, but it's hard for me to write. I do love my brother, but he's also being sentenced for a Federal crime. As you can imagine, my feelings on the topic are rather mixed. Everyone I know only has good things to say about him. And yet he committed a Federal crime. Bentzy broke the law and there is no getting around that. Bentzy is also an incredibly kind and generous person who has grown immensely in the past few years.

A few months before the pandemic, I was in New York dating my now wife. My trip was extended. I ended up short on money but unwilling to mention it to anyone. Bentzy is the only family member or friend that gave me money without saying anything. I have no idea how he knew I needed it, but he helped me.

My entire life my brother has helped me. Seeing how therapy helped him pushed me into finding my own therapist.

Bentzy and I have spent long nights talking about the trouble with how we were raised, and I know that the influence of our father is a hard thing to escape. It's hard for me to be more specific about our father. I am certain that he is the only reason Bentzy is in this situation and that Bentzy will never say so. Because my brother has grown into someone who told me that, "I am the one who put myself in this position and I'm the one who has to live with the consequences."

The therapy Bentzy, I, and our other siblings have each done at our own pace, has helped us escape our father's influence. I do hope that whatever you decide, it is at least possible for Bentzy to continue his therapy in a meaningful way.

I believe that marriage, the work he has done on himself, and this experience, have forced Bentzy to turn into the kind of person that will never break the law again. He's grown up so much in these past few years and I am incredibly proud of him.

I ask that you have mercy on my brother and give the most compassionate sentence you can. I ask not because he's my brother but because he is a good man who has learned from his mistakes and will continue to contribute to his community and the country in a positive way.

Respectfully,


Mordechai Zirkind

January 12, 2021
Tevet 28, 5781

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Moshe Anyalfi and I work as a Rabbi for Chabad on Campus International. I come from a family of Rabbis. My father led a Synagogue in England for over 20 years, and my brothers and brothers-in-law are all practicing Rabbis.

I have known Bentzy now for over 3 years since he started dating my eldest niece Leah.

As an uncle, a protective one, who loves all his nieces and nephews it was actually difficult to see my little niece being courted by a man.

But soon after I got to know Bentzy I was put to ease by his sweet and genuine personality and easy-going nature. Bentzy is soft-spoken and deliberate. Smart and charming.

I saw how much he cared for Leah and looked out for her, and most importantly, I saw how happy he made Leah. Anyone who makes my sweet Leah happy is a friend of mine.

I witnessed how Bentzy interacted with Leah's younger siblings (now aged 7-16); he jelled with the family almost instantly. Everyone was quick to fall in love with Bentzy, especially the children.

He gave each child special attention and would be happy to sit with them caringly and play games and show them love in his good-natured patient way.

Bentzy would buy them gifts on their birthdays and always acted the mensch and a great role model.

He loves giving gifts. When it comes to the kid's birthdays, he does not just give them any gift, but he puts thought into the gift. For one it's an art set, for the other it's a board game. And for me, well he knows I love woodworking, he gave me specialty clamps to add to my collection, and then for my next birthday a beautiful wine decanter.

Bentzy would be quick to help around the Shabbat dinner tables, always clearing off the dishes, and serving the next course. This certainly made his mother-in-law (my sister Chani) very happy.

Bentzy is the kind of person anyone would feel proud and lucky to have as a friend.

As one can imagine, we were extremely saddened and shocked to hear of Bentzy's arrest and involvement with breaking the law. Bentzy is still young and unfortunately, has made some poor choices.

However, I am here today to address the Honorable Court and write on his behalf because I believe he is worthy of my support both as an uncle and a friend. Despite these looming charges, Bentzy has held a positive disposition and has continued to be a contributing member of our family and community.

Bentzy is quick to help those in need within the community. I work for a non-profit, and on many occasions I have come to Bentzy to see if he would be willing to volunteer his time or to contribute to our campaigns. He wouldn't just say yes, but would do so with a smile.

I know whenever I need a hand, Betnzy is someone I can always rely on.

Bentzy is a soft and gentle soul. I cannot imagine what sort of irreparable harm it would do to him to sit behind bars for any length of time.

And of course, I love my niece Leah more than anything. She made me an uncle at the young age of 7. I have been infatuated with her my entire life and would do anything for her.

Bentzy and Leah are a newly married couple, with a whole life ahead of them. For Leah to have to sit any length of time at home while her husband is incarcerated would be devastating. Bentzy is critical and irreplaceable for Leah and vice versa, they love and cherish each other deeply.

I beseech the Honorable Court with the utmost respect to please find mercy. Find compassion for a young man who made a juvenile error and not let it destroy the future he holds with his dear wife.

He made a mistake, and I know from conversations with him how deeply remorseful he is. I have had many late-night heart-to-hearts with Bentzy and I can say with absolute certainty he would never repeat anything like this ever again.

He is extremely regretful for his poor decision-making and has learned a tremendous amount and grown from this ordeal.

He is now in therapy. As a young man, it is not easy to know when to turn for help, but he cares about his emotional health and wellbeing and wants to grow and become a meaningfully contributing member for his community and family.

I turn to you, the Honorable Court, and ask from the depth of my heart to show compassion and mercy to Bentzy Zirkind. He is young, full of life and promise. I see in him a bright future, one where he holds key positions as a committed and upstanding member to his community and a loving man to his wife and extended family.

Respectfully yours,



Rabbi Moshe Angyalfi